

GOVERNMENT OF TELANGANA

ABSTRACT

The Telangana Goods and Services Tax Act, 2017(Act No.23 of 2017) - Certain Amendments on Rates of Tax - Notifications - Orders – Issued.

REVENUE (CT-II) DEPARTMENT

G.O.Ms.No. 79

Dated: 16-07-2019

Read the following:-

1. G.O.Ms No. 110, Revenue (CT-II) Department, Dated 29.6.2017.
2. From the Commissioner of State Tax, Telangana, Hyderabad, Lr No. CST's Ref No. A(1)/75/2017, Dated 10.6.2019.

ORDER:-

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette Dated: 16.7.2019

NOTIFICATION No. 08/2019- State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification No. 1/2017-StateTax (Rate), issued in G.O.Ms.No.110, Revenue(CT.II) Department, Dt:29.06.2017, published in Telangana Gazette Part-I, Extraordinary No.191/A, Dt:30.06.2017, namely:-

In the said notification, in Schedule III - 9%, after serial number 452P in column (1) and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)
"452Q	Any chapter	<p>Supply of any goods other than capital goods and cement falling under chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975), by an unregistered person to a promoter for construction of the project on which tax is payable by the promoter as recipient of goods under sub-Section 4 of section 9 of the Telangana Goods and Services Tax Act, 2017 (23 of 2017), as prescribed in notification issued in G.O.Ms No. 63, Revenue (CT-II) Department, Dt. 04-06-2019.</p> <p><i>Explanation.</i> For the purpose of this entry, -</p> <p>(i) the term "promoter" shall have the same meaning as assigned to it in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).</p> <p>(ii) "project" shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP).</p> <p>(iii) the term "Real Estate Project (REP)" shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).</p>

		<p>(iv) "Residential Real Estate Project (RREP)" shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP.</p> <p>(v) This entry is to be taken to apply to all goods which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter/ heading/ sub heading or tariff item elsewhere in this notification.</p>
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2. This notification shall come into force with effect from the 1st of April, 2019.

NOTIFICATION No. 09/2019-State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (1) of section 16 of the Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017) (herein after referred to as the "said Act"), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification issued in G.O.Ms.No.44 Revenue (CT-II) Department, dt. 09.04.2019, namely:-

In the said notification, -

- (i) in the Table, in column 3, after clause 7, the following clause shall be inserted, namely: -

"8. Where any registered person who has availed of input tax credit opts to pay tax under this notification, he shall pay an amount, by way of debit in the electronic credit ledger or electronic cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock and on capital goods as if the supply made under this notification attracts the provisions of section 18(4) of the said Act and the rules made there-under and after payment of such amount, the balance of input tax credit, if any, lying in his electronic credit ledger shall lapse.";

- (ii) in paragraph 3, in the Explanation, after clause (ii), the following clause shall be inserted, namely: -

"(iii) the Telangana Goods and Services Tax Rules, 2017, as applicable to a person paying tax under section 10 of the said Act shall, mutatis mutandis, apply to a person paying tax under this notification."

2. This notification shall come into force on the 1st day of April, 2019.

NOTIFICATION No. 10/2019-State Tax (Rate)

In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary in

the public interest so to do, hereby makes the following further amendments in the notification No. 11/2017 – State Tax (Rate), issued in G.O.Ms.No.110, Revenue (CT-II) Department, Dt.29.06.2017, published in Telangana Gazette Part-I, Extraordinary No.191/A, Dt:30.06.2017 namely:-

In the said notification, -

- (i) in the Table, against serial number 3, in items (ie) and (if), in the entries in column (5), for the figures and letters "10th", wherever they occur, the figures and letters "20th" shall be substituted;
- (ii) in Annexure IV, for the figures and letters "10th", at both the places where they occur, the figures and letters "20th" shall be substituted.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**SOMESH KUMAR
SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing)
Telangana, Hyderabad for publication of the Notification (He is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)
The Commissioner of State Tax, Telangana State, Hyderabad.
The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.
The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

Copy to:

The Accountant General, Telangana State, Hyderabad.
The Law (A) Department
The Law (TLSP) Department
The PS to Principal Secretary to Hon'ble Chief Minister (NR)
The P.S. to Special Chief Secretary to Government,
Revenue (CT & Ex) Department
Sf /Sc.

// FORWARDED :: BY ORDER //

SECTION OFFICER